

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF PUERTO RICO

IN RE:

RAFAEL MONSERRATE CARO ADORNO  
MARIA ESTHER CANCEL RODRIGUEZ  
DEBTOR(S)

CASE NO. 23-02367-ESL  
CHAPTER 13

**\*\*AMENDED DOCUMENT\*\***

**TRUSTEE'S REPORT ON CONFIRMATION**

1. The applicable commitment period (years) is: 5
2. The liquidation value of the estate is :\$ 0.00
3. The general unsecured pool is :\$ 0

AMENDED PLAN DATE: March 18, 2024

PLAN BASE: \$33,666.00

TRUSTEE'S REPORT ON CONFIRMATION DATED: 5/17/2024

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FAVORABLE

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UNFAVORABLE

**1. [X] FAILS SECTION 1325(a)(9):**

• **IRS Tax Returns:** Debtors are asked to provide evidence of filing of 1040 PR for years 2019 and 2020. The forms submitted do not include evidence of their filing with the IRS. Thus, no evidence of filing has been provided. Debtor are asked to provide an official transcript.

**[X] OTHER:**

**1) Pending adjudication of Trustee's objection to proof of claim #13 by IRS. Trustee requests that the claim be disallowed in its entirety. 2) Popular Auto filed objection to confirmation. Creditor requests that the plan be amended to provide for pre-confirmation adequate protection payments and equal monthly amounts (EMA). Creditor will accept no less than \$220.00**

NOTICE: This report anticipates Trustee's position as per 11 USC § 1302(b)(2) a copy of which has been served upon counsel for debtor(s). Copies are available to parties in interest at the Trustee's Office.

/s/ Miriam Salwen Acosta  
Miriam Salwen Acosta  
USDC # 208910

Atty: MILAGROS RIVERA RIVERA\*

**OSMARIE NAVARRO MARTINEZ**  
Chapter 13 Trustee  
PO Box 9024062, Old San Juan Station  
San Juan PR 00902-4062  
CMC - WG